

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) - Amendment to G.O.Ms.No.136, Revenue (CT.II) Department, dated 27.11.2020 regarding extension of time limit for issue of tax invoice – Notification - Orders - Issued.

REVENUE (CT.II) DEPARTMENT

G.O.Ms.No. 162

Dated: 31-12-2020

Read the following:-

1. G.O Ms No. 136, Revenue (CT-II) Department, Dt. 27.11.2020.
2. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, Ref. No. A(1)/55/2020, Dt. 13-11-2020.

ORDER:-

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette dt: 31.12.2020.

NOTIFICATION

In exercise of the powers conferred by section 168A of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (Central Act No.13 of 2017), and section 21 of Union Territory Goods and Services Tax Act, 2017 (Central Act No.14 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendment in the notification issued in G.O.Ms.No. 136, Revenue (CT-II) Department, Dt. 27-11-2020:-

AMENDMENT

In the said notification, in the first paragraph, in clause (i), after the first proviso, the following proviso shall be inserted, namely: -

“Provided further that where, any time limit for completion or compliance of any action, by any person, has been specified in, or prescribed or notified under sub-section (7) of section 31 of the said Act in respect of goods being sent or taken out of India on approval for sale or return, which falls during the period from the 20th day of March, 2020 to the 30th day of October, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall stand extended up to the 31st day of October, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 21st day of September, 2020.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SOMESH KUMAR
CHIEF SECRETARY &
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (he is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad).

The Commissioner of Commercial Taxes, Telangana State, Hyderabad.
The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building,
Janpath Road, Connaught Place, New Delhi-110 001.

(PTO)

The Principal Chief Commissioner, CT, Hyderabad Zone, Kendriya GST Bhavan, L.B.

Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department.

The PS to Principal Secretary to Chief Minister

The P.S. to Special Chief Secretary to Government Revenue (CT & Ex) Department.

Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER